

<b>Countywide Revenue Options to Combat Homelessness</b>	<b>Legislation Required</b>	<b>Recent Polling</b>	<b>Tax Mechanism</b>	<b>Estimated Revenue</b>	<b>% of Board Vote</b>	<b>% of Electorate Vote</b>
<b>Proposed Measure</b>						
1. <u>Tax on Personal Income above \$1 million/year</u>	<p>Yes</p> <p>Trailer bill -- majority vote of Legislature by 6/15/16, Governor must sign by 6/30/16 to be effective 7/1/16.</p> <p>Regular bill – majority vote of legislature – effective 1/1/17</p> <p>Urgency bill – 2/3 vote of legislature – effective immediately</p>	76% support	1/2% tax on income over \$1 million countywide	\$243M	<b>Special Tax=Majority</b>	<b>Special Tax=2/3</b>
2. <u>Transaction &amp; Use Tax (Sales Tax)</u>	No	68% support (for 1/2% sales tax countywide)	Sales tax can be imposed in 1/8% increments up to 2% cap. Current countywide sales tax is 1%, though some cities have their own sales tax.	<p>\$373M (based on 1/4% sales tax countywide)</p> <p>\$746M (based on 1/2% sales tax countywide)</p>	2/3 vote of BOS for both general or special sales tax	<p><b>General Sales Tax=Majority</b></p> <p>Could be accompanied by an advisory question</p> <p><b>Special Sales Tax=2/3</b></p>
3. <u>Marijuana Tax – Medical and/or Recreational</u>	<p>Local taxation of medical marijuana authorized.</p> <p>Initiatives on November ballot may legalize recreational use and authorize local taxation.</p>	66% support (for a 15% sales tax on medical and recreational marijuana countywide, if recreational marijuana is legalized)	BOS would need to decide whether to seek voter approval to tax medical marijuana, recreational marijuana, or both and set rate(s).	Not yet estimated as rate(s) to be determined.	<p><b>General Tax=2/3</b></p> <p><b>Special Tax=Majority</b></p>	<p><b>General Tax=Majority</b></p> <p>Could be accompanied by an advisory question</p> <p><b>Special Tax=2/3</b></p>
4. <u>Parcel Tax</u>	No	47% support (for \$49 parcel tax)	Flat per parcel rate or per square foot rate	\$274M (based on \$49 tax per parcel)	<b>Special Tax=Majority</b>	<b>Special Tax=2/3</b>

Other Ballot Measures	Legislation Required	Recent Polling	Tax Mechanism	Estimated Revenue	% of Board Vote	% of Electorate Vote
<b>Proposed Measure</b>						
1. <u>CA Statewide Prop 30 Extension</u> – Fund Education and Healthcare for another 12 years on personal income earnings over \$250,000.	No	64% support in Los Angeles County	Tax on upper-income earnings over \$250,000	State funding, not estimated.	Statewide measure-- BOS approval not required.	Majority
2. <u>County Parks &amp; Open Space Measure</u>	No	69% support (for \$.03 per square foot rate)	Parcel tax based on square footage of improvements, rate to be determined by BOS	\$198M (based on \$.03 per square foot rate)	<b>Special Tax</b> =Majority	<b>Special Tax</b> =2/3
3. <u>County Transportation Measure (R2)</u>	No	71% support	1/2 cent sales tax	\$800M (MTA estimate)	Majority (pursuant to special legislation obtained by MTA)	2/3

Notes:

1. Polling conducted by David Binder Research, from March 29 to April 7, 2016. Survey consisted of 1400 sample size.
2. The Documentary Transfer Tax (“DTT”) is set by statute at \$1.10 per \$1,000 of the real property interest transferred. The County receives the full amount of the DTT in the unincorporated areas and where charter cities have adopted their own DTT. The County splits the DTT 50/50 with cities that have adopted a DTT in compliance with the statute. The DTT is a general tax.
3. Measure B (Trauma Tax) funds are restricted to specific uses related to trauma centers and emergency rooms and could only be used to also fund homelessness programs by a ballot measure with majority approval of the BOS and 2/3 voter approval.

**\*Presentation information is based on research conducted to date. Research continues.**